

<b>Module title</b>		<b>Abbreviation</b>
Financial Reporting and Risk Management		12-M-RM1-111-m01
<b>Module coordinator</b>		<b>Module offered by</b>
holder of the Chair of Business Management and Accounting		Faculty of Business Management and Economics
<b>ECTS</b>	<b>Method of grading</b>	<b>Only after succ. compl. of module(s)</b>
5	numerical grade	--
<b>Duration</b>	<b>Module level</b>	<b>Other prerequisites</b>
1 semester	graduate	--
<b>Contents</b>		
<p>Content: This module analyses the presentation of opportunities and risks in financial reports, i. e. annual or interim reports, in conjunction with selected value-based management and profitability analysis approaches.</p> <p>Outline of syllabus:</p> <ol style="list-style-type: none"> <li>1. Basics of financial reporting and risk management;</li> <li>2. Practice of risk reporting;</li> <li>3. Profitability analysis according to Penman;</li> <li>4. Value-based management and risk management;</li> <li>5. Residual income and business valuation;</li> <li>6. Analysis of equity risk;</li> <li>7. Analysis of credit risk;</li> <li>8. Risk management monitoring by audit committees and auditors.</li> </ol> <p>Reading list to be provided in class.</p>		
<b>Intended learning outcomes</b>		
<p>After completing the course, the students will be able</p> <ol style="list-style-type: none"> <li>1. to present the relation between risk management and financial reporting;</li> <li>2. to analyze and solve independently complex problems with respect to the presentation of opportunities and risk in financial reports based on national and international standards;</li> <li>3. to identify the relation between risks and value-based management;</li> <li>4. to evaluate independently selected research results concerning risk reporting and design own research- or practice-oriented projects.</li> </ol>		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
<p>This module comprises 2 module components. Information on courses will be listed separately for each module component.</p> <ul style="list-style-type: none"> <li>• 12-M-RM1-1-111: V (no information on SWS (weekly contact hours) and course language available)</li> <li>• 12-M-RM1-2-111: V (no information on SWS (weekly contact hours) and course language available)</li> </ul>		
<b>Method of assessment</b> (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)		
<p>Assessment in this module comprises the assessments in the individual module components as specified below. Unless stated otherwise, successful completion of the module will require successful completion of all individual assessments.</p> <p><b>Assessment in module component 12-M-RM1-1-111:</b> Financial Reporting and Risk Management</p> <ul style="list-style-type: none"> <li>• 2 ECTS, Method of grading: numerical grade</li> <li>• a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)</li> <li>• Assessment offered: once a year, winter semester</li> </ul> <p><b>Assessment in module component 12-M-RM1-2-111:</b> Financial Reporting and Risk Management</p> <ul style="list-style-type: none"> <li>• 3 ECTS, Method of grading: numerical grade</li> <li>• a) written examination (approx. 60 to 90 minutes) or b) term paper (approx. 15 pages) and presentation (approx. 20 minutes), weighted 2:1</li> <li>• Assessment offered: once a year, winter semester</li> </ul>		

**Allocation of places**

Number of places: 30. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. In this procedure, applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available.

**Additional information**

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**Workload**

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**Teaching cycle**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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**Module appears in**

Master's degree (1 major) Business Information Systems (2011)  
 Master's degree (1 major) Business Information Systems (2013)  
 Master's degree (1 major) Business Management (2013)  
 Master's degree (1 major) Business Management (2011)  
 Master's degree (1 major) Economics (2011)